

# TRIPURA GAZETTE

*Published by Authority*

## EXTRAORDINARY ISSUE

---

*Agartala, Thursday, September 20, 2018 A. D., Bhadra 29, 1940 S. E.*

---

PART--I-- Orders and Notifications by the Government of Tripura,  
The High Court, Government Treasury etc.

GOVERNMENT OF TRIPURA  
FINANCE DEPARTMENT  
(TAXES & EXCISE)

NO.F.1-11(91)-TAX/GST/2018 (PART-I)

Dated, Agartala, the 19th September, 2018

### Notification No. 23/2018-State Tax (Rate)

In exercise of the powers conferred by sub-section (3) of section 11 of the Tripura State Goods and Services Tax Act, 2017 (Tripura Act No. 9 of 2017), the State Government, on the recommendations of the Council, and on being satisfied that it is necessary so to do for the purpose of clarifying the scope and applicability of the notification of the Government of Tripura, in the Finance Department No.12/2017-State Tax (Rate), dated the 29<sup>th</sup> June, 2017, published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29<sup>th</sup> June, 2017, hereby inserts the following Explanation in the said notification, in the Table, against serial number 41, in column (3), namely:-

*“Explanation.-For the purpose of this exemption, the Central Government, State Government or Union territory shall have 50 per cent. or more ownership in the entity directly or through an entity which is wholly owned by the Central Government, State Government or Union territory.”.*

By Order of the Governor,



(Nagesh Kumar B, IAS)  
Joint Secretary  
Government of Tripura  
Finance Department

Note:- The principal notification No. 12/2017-State Tax(Rate), dated the 29<sup>th</sup> June, 2017 was published in the Tripura Gazette, Extraordinary Issue, *vide* number 233, dated the 29<sup>th</sup> June, 2017 and was last amended by notification No. 14/2018-State Tax (Rate), dated the 26<sup>th</sup> July, 2018 *vide* number 448, dated the 26<sup>th</sup> July, 2018.

---

*Printed at the Tripura Government Press, Agartala.*